

City of Weaver
Posted 5/6/2019

Effective June 1, 2019

The City of Weaver has increased their sales tax manufacturing machine and automotive rates as shown below:

Sales Tax:	<u>OLD RATES</u>	<u>NEW RATES</u>
General Rate	5.00%	5.00%
Admissions to places of amusement and entertainment	5.00%	5.00%
Retail Selling Price of food for human consumption sold through vending machines	5.00%	5.00%
Net difference paid for machines, machinery, and equipment used in planting, cultivating and harvesting farm products	2.00%	2.00%
Machines and parts and attachments for machines used in manufacturing tangible personal property	1.00%	2.00%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers and house trailers	1.00%	2.00%
Withdrawal fee for automotive vehicle dealers only	\$5.00	\$5.00

If sales of tangible personal property are made or delivered, or if purchases of tangible personal property are stored, used or consumed, outside the corporate limits of the city but within the police jurisdiction of the city, the rates of tax are one-half of those stated above.

Your City of Weaver sales and use taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <https://myalabamataxes.alabama.gov>.

If you have any questions about your City of Weaver taxes, please contact:

City of Weaver
PReMA Corp
P. O. Box 934668
Atlanta, Georgia 31193-4668
1-866-717-7362

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE
Sales & Use Tax Division
P.O. Box 327710
Montgomery, Alabama 36132-7710
(334) 242-1490

Ordinance#2019-02

AN ORDINANCE AMENDING SECTIONS ONE (C) AND (D) OF ORDINANCE NO. 2013-01 OF THE CITY OF WEAVER LEVYING A PRIVILEGE, LICENSE OR EXCISE TAX AGAINST PERSONS, FIRMS, OR CORPORATIONS STORING, USING, OR OTHERWISE CONSUMING OR ENGAGING IN THE BUSINESS OF SELLING AT RETAIL TANGIBLE PERSONAL PROPERTY OR CONDUCTING PLACES OF AMUSEMENT IN THE CITY OF WEAVER, ALABAMA OR WITHIN ITS POLICE JURISDICTION

BE IT ORDAINED by the Mayor and City Council of the City of Weaver, Alabama, as follows:

Section One (c) and (d) of Ordinance#2013-01 of the City of Weaver, Alabama which was adopted by the City Council and approved by the Mayor of the said City on the 8th day of January 2013, is hereby amended so that the said Section One (c) and (d) read as follows:

Section One. There is hereby levied, in addition to all other taxes of every kind now imposed by law, and shall be collected as herein provided, a privilege or license tax against the person on account of the business activities and in the amount to be determined by the application of rates against gross sales, or gross receipts, as the case may be, as follows:

(c) Upon every person, firm or corporation engaged or continuing within the City in the business of selling at retail machines used in mining, quarrying, compounding, processing and manufacturing of tangible personal property, an amount equal to TWO PERCENT (2%) of the gross proceeds of sale of such machines; provided, that the term "machines" as herein used, shall include machinery which is used for mining, quarrying, compounding, processing or manufacturing tangible personal property, and the parts of such machines, attachments and replacements therefor, which are made or manufactured for use on or in the operation of such machines and which are necessary to the operation of such machines and are customarily so used.

(d) Upon every person, firm or corporation engaged or continuing within the City in the business of selling at retail any automotive vehicle or truck trailer, semi-trailer or house trailer, an amount equal to TWO PERCENT (2%) of the gross proceeds of sale of said automotive vehicle or truck trailer, semi-trailer or house trailer, provided, where a person subject to the tax provided for in this subsection withdraws from his stock in trade any automotive vehicle or truck trailer, semi-trailer or house trailer for use by him or by his employee or agent in the operation of such business, there shall be paid, in lieu of the tax levied herein, a fee of \$5.00 per year or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Each such year or part thereof shall begin with the day or anniversary date, as the case may be, of such withdrawal and shall run for the twelve succeeding months or part thereof during which such automotive vehicle, truck trailer, semi-trailer or house trailer shall remain the property of such person. Where any used automobile vehicle or truck trailer, semi-trailer or house trailer is taken in trade or in a series of trades, as a credit or part payment on the sale of a new or used vehicle, the tax levied herein shall be paid on the net difference, that is, the price of the new or used vehicle sold less the credit for the used vehicle taken in trade.

City of Weaver Ordinance

Section Four. This Ordinance shall become effective on the 20th day of February, 2019.

Adopted and approved this 20th day of February, 2019.

CITY COUNCIL FOR THE CITY OF WEAVER, ALABAMA:



Wayne Willis, Mayor

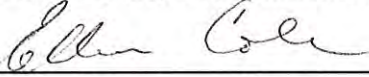


Jeff Clendenning, Mayor Pro-Tem



Mike Warren, Councilmember

Tim McRae, Councilmember



Ellen Cole, Councilmember



Nick Bowles, Councilmember

Certificate of Adoption

I hereby certify that the foregoing is a true copy of the ordinance passed at the regular meeting of the City Council of the City of Weaver, Alabama, held on the 20th day of February, 2019.

ATTESTED:



Chasity U. Whetstone
City Clerk/Treasurer

Posted in three public places:

1. Bearcat Express
2. U.S. Post Office, Weaver, Alabama
3. City Hall, Weaver, Alabama



City of Weaver

Mayor

Wayne Willis

City Clerk/Treasurer

Chasity L. Whetstone

City Council Members

Michael Warren

Tim McRae

Ellen Cole

Nick Bowles

Jeffrey Clendenning

Date: Friday,
March 29, 2019

To: Alabama Department of Revenue
Attn: Laura Reese

From: Chasity L. Whetstone, City Clerk/Treasurer

Ref: Ordinance#2019-02 – Auto & Machine Sales Tax Increase

Ms. Reese,

Please make the changes requested per the above referenced City of Weaver ordinance effective June 1, 2019.

Also, please feel free to contact me if you require anything additional.

Best regards,
Chasity L. Whetstone
Chasity L. Whetstone
City Clerk/Treasurer

Tax Rate Confirmation for City of Weaver (Locality Code 9440)
March 29, 2019

	Tax Rate CL	Corrected	Tax Rate PJ	Corrected
Sales Tax				
General	5.00%	_____	2.50%	_____
Amusement	5.00%	_____	2.50%	_____
Automotive	2.00%	_____	1.00%	_____
Withdrawal Fee	\$5.00	_____	\$5.00	_____
Farm	2.00%	_____	1.00%	_____
Manufacturing	2.00%	_____	1.00%	_____
Vending	5.00%	_____	2.50%	_____
Use Tax				
General	5.00%	_____	2.50%	_____
Automotive	2.00%	_____	1.00%	_____
Farm	2.00%	_____	1.00%	_____
Manufacturing	2.00%	_____	1.00%	_____

Are any of these taxes levied for educational purposes? ___ Yes No

Administrator of above taxes: PREMACORP / HdL Companies

I have reviewed the above tax rate table and confirm that the information in the table is correct or have made corrections as needed.

Charity L. Whetstone (Signature of Authorized Official)
City Clerk / Treasurer (Title/Date)
04/09/2019